

5	Applicant: Christophe Marc Macours	Group Art Unit: 2626
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	For: SYSTEM AND METHOD FOR AUDIO SIGNAL PROCESSING USING DIFFERENT GAIN FACTORS FOR VOICED AND UNVOICED 10 PHONEMES	

AMENDMENT AND RESPONSE TO OFFICE ACTION

25 **Amendments to the Claims** are reflected in the listing of claims, which
begins on page 2 of this paper.

Remarks begin on page 9 of this paper.